GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:2146
ANSWERED ON:28.07.2017
Income Tax on J&K Residents
Kumar Shri Ashwini

Will the Minister of FINANCE be pleased to state:

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(a) whether all the rules and regulations under Income Tax Act are automatically applicable to the residents of Jammu & Kashmir and if so, the details thereof and if not, the reasons therefor; and

(b) the details of the income tax collected from the state of J&K during each of the last three years?

Answer

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE:
(SHRI SANTOSH KUMAR GANGWAR)

(a) As per section 1(2) of the Income Tax Act, 1961 ('Act'), the said Act extends to whole of India. The rules and regulations under the Act, therefore, automatically apply to whole of India, unless specific exclusions are provided within the legal framework.

(b) The details of Income Tax collected from the state of J&K during the last three years are as under: -

Financial Year	Amount collected
2014-15	1284.22
2015-16	1383.96
2016-17*	1091.08

*Provisional